

REPRESENTATIVE FOR PETITIONER:

William W. Barrett, WILLIAMS HEWITT & ROBBINS, LLP

REPRESENTATIVES FOR RESPONDENT:

Steve Carter, ATTORNEY GENERAL OF INDIANA

Ted J. Holaday, DEPUTY ATTORNEY GENERAL

**BEFORE THE
INDIANA BOARD OF TAX REVIEW**

TRINITY SCHOOL OF NATURAL	)	Petition Nos.:	43-032-98-2-8-00001R
HEALTH, INC.,	)		43-032-98-2-8-00002R
)		
Petitioner,	)	County:	Kosciusko
)		
v.	)	Township:	Wayne
)		
KOSCIUSKO COUNTY PROPERTY TAX	)	Parcel Nos.:	006-070-107
ASSESSMENT BOARD OF APPEALS,	)		004-078-030
)		
Respondent.	)	Assessment Years:	1998
)		

On Remand from the Indiana Tax Court
Cause No. 49T10-0203-TA-36

**REFERAL TO WAYNE COUNTY PROPERTY TAX ASSESSMENT
BOARD OF APPEALS**

The Indiana Board, having reviewed the decision of the Tax Court in the above matter dated December 11, 2003, (attached and incorporated by reference), hereby refers this matter to the Kosciusko County Property Tax Assessment Board of Appeals (PTABOA) pursuant to Ind. Code § 6-1.1-15-8, to make another assessment consistent with the Tax Court decision, for the following reasons.

Facts and Procedural History

1. Trinity School of Natural Health, Inc. (Trinity) filed an application with the PTABOA on May 14, 1998, seeking a property tax exemption for “educational purposes” as provided by Ind. Code § 6-1.1-10-16. On January 11, 1999, after an administrative hearing, the PTABOA denied the application. Trinity then filed a Form 132 Petition for Review of Exemption with the State Board. The State Board held a hearing, and on February 5, 2002, the Indiana Board affirmed the PTABOA’s determination.
2. On March 22, 2002, Trinity filed an original tax appeal. The parties submitted briefs and the Tax Court heard oral argument. The sole issue was whether Trinity qualifies for an educational purposes exemption.

Discussion of Remanded Issues

3. The Tax Court held that a taxpayer need only relieve the State’s burden “*to some limited extent*” with programs and courses merely “*related*” to those found in tax-supported schools. *See State Bd. of Tax Comm’rs v. Prof’l Photographers of Am.*, 268 N.E.2d 617, 623 (Ind. Ct. App. 1971).
4. Trinity’s stated purpose is to educate its students on nature, science, and personal health. The Tax Court found that courses in natural health and wellness are related to other science and health classes taught in tax-supported schools. The Tax Court stated that if Trinity stopped providing lessons to students or grading tests, the program would not exist. The Tax Court further stated that the courses provide a public benefit by filling an educational void similar to *Prof’l Photographers*, 268 N.E.2d 617.
5. The Tax Court found that the Board’s denial of the exemption was contrary to law and reversed its determination with instructions to grant the exemption. Thus, the Indiana Board hereby refers this case to the Kosciusko County Property Tax Assessment Board

of Appeals and instructs the PTABOA to follow the Tax Court's order and grant the exemption.

Therefore, pursuant to Ind. Code § 6-1.1-15-8, the Board refers this matter to the Kosciusko County Property Tax Assessment Board of Appeals with orders to grant the exemption requested by Trinity, this ___ day of _____, 2004.

Commissioner, Indiana Board of Tax Review

IMPORTANT NOTICE

- APPEAL RIGHTS ON REMANDED CASE -

You may petition for judicial review of this final determination of corrected assessment pursuant to the provisions of Indiana Code § 6-1.1-15-9. The action shall be taken to the Indiana Tax Court under Indiana Code § 4-21.5-5. To initiate a proceeding for judicial review you must take the action required within forty-five (45) days of the date of this notice.